IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

WP(C).No. 7782 of 2007(B)

PETITIONER:

M/S. VINAYAKA TIMBERS AND WOOD CRAFTS, ANANDAPPALLY, ADOOR, REPRESENTED BY ITS MANAGING PARTNER, SRI. N.H.SARMA, RESIDING AT 'PRASANTH', ANANDAPPALLY P.O., ADOOR-691 523.

BY ADV. SRI.JOHNSON GOMEZ

RESPONDENTS:

----

1. **THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF SALES TAX, SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE ADDITIONAL SALES TAX OFFICER, OFFICE OF THE COMMERCIAL TAX OFFICER, COMMERCIAL TAXES, ADOOR.**

3. **THE DEPUTY COMMISSIONER (APPEALS), OFFICE OF THE DEPUTY COMMISSIONER APPEALS, KOLLAM.**

4. **THE TAHSILDAR, ADOOR, PATHANAMTHITTA.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.7782 OF 2007-B

Judgment

Feeling aggrieved by the sales tax assessment orders for the years 1995-96 and 1996-97, the petitioner has preferred Exts.P6 and P7 appeals. Pending appeals, demand notices under Sections 7 and 34 of the KGST Act have been issued by the Tahsildar, Adoor. Those notices are produced as Exts.P8 and P9 in this Writ Petition. As long as the orders of assessment have not been stayed by the appellate authority, I find nothing illegal with Ext.P8 or Ext.P9. On the contrary, I feel that the 4th respondent Tahsildar is only discharging his duty. So, this Court need not interfere with the same. Accordingly, the Writ Petition is dismissed. But, the dismissal of the Writ Petition will not affect the right of the petitioner to move the appellate authority and get stay of recovery pursuant to the impugned assessment orders.

08.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

sta